

SECTION V - TRANSACTIONS WITH AFFILIATES

INTRODUCTION

Nevada Bell Telephone Company, Pacific Bell Telephone Company, Southwestern Bell Telephone, L.P., Wisconsin Bell, Inc., The Ohio Bell Telephone Co., Michigan Bell Telephone Company, Indiana Bell Telephone Company, Incorporated, and Illinois Bell Telephone Company (Telcos) use the applicable provisions of the following guidelines established in RAO 26, released May 6, 1998, and modified in the Phase 2 Report and Order in the 2000 Biennial Regulatory Review released November 5, 2001, in conducting all affiliate transactions.

A General Definitions

- (1) "tariffed rates" rates provided pursuant to documents filed with state or federal regulatory authorities.
- "publicly-filed agreements/statements of generally available terms" charges appearing in publicly-filed agreements submitted to a State commission pursuant to section 252(e) or statements of generally available terms pursuant to section 252(f) in place of tariffed rates when tariffed rates are not available.
- (3) "prevailing price" -- the price at which a company offers an asset or service to the general public. In order to qualify for prevailing price valuation, sales of a particular asset or service to third parties must encompass greater than 25 percent of the total quantity of such product or service sold by an entity. Camers shall apply this 25 percent threshold on an asset-by-asset and service-by-service basis, rather than on a product line or service line basis.
- (4) "fair market value" -- the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.
- (5) "net book cost" the original cost of an asset adjusted by the associated valuation reserves (e.g., accumulated depreciation, deferred taxes, etc.).
- (6) "fully distributed cost" -- cost determined in a manner that complies with the standards and procedures for the apportionment of special, joint, and common costs between the regulated and nonregulated operations of the carrier. A fully distributed costing methodology apportions the total costs of a group of services or products—including the authorized interstate rate of return—among the individual services or products in that group. In general, this process directly assigns some of the costs to individual services or products. The remaining costs are allocated among individual services or products based on relative use measurements or estimates of relative use. The resulting cost apportionments determine the share of total cost that is attributed to each service or product. (In Telco service transactions, fully distributed cost includes a return component calculated, as required, using the authorized interstate rate of return, currently 11 25%.)

B <u>Valuation Methods for the Sale or Transfer of Assets:</u>

(1) "tariffed rate" – is to be used when assets are sold or transferred between a carner and its affiliates pursuant to existing tariffs, including a tariff filed with a state commission.

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- "prevailing price" is to be used when non-tariffed assets are sold or transferred between a carner and its affiliates that qualify for prevailing price. To qualify for prevailing price, the sale of a particular asset must encompass greater than 25 percent of the total quantity of such product sold by an entity. Carriers shall apply this 25 percent threshold on an asset-by-asset basis rather than on a product-line basis. In the case of transactions for assets subject to 47 U.S.C. § 272, a Bell operating company may record such transactions at prevailing price regardless of whether the 25 percent threshold has been satisfied.
- (3) "higher of fair market value and net book cost" -- is to be used as a floor for all other assets sold by or transferred from the carrier to its affiliates, except that the first \$500,000 of asset transfers on a product-by-product basis, per year, per affiliate may be recorded at net book cost. For each asset listed under this classification, the carrier must include the specific valuation method in effect at the date of the CAM filing by inserting either FMV (fair market value) or NBC (net book cost) next to each asset listed
- (4) "lower of fair market value and net book cost" -- is to be used as a ceiling for all other assets purchased by or transferred to the carner from its affiliates, except that the first \$500,000 of asset transfers on a product-by-product basis, per year, per affiliate, may be recorded at net book cost. For each asset listed under this classification, the carner must include the specific valuation method in effect at the date of the CAM filing by inserting either FMV or NBC next to each asset listed.

C Valuation Methods for the Provision of Services:

- (1) "tariffed rate" is to be used when services are sold or transferred between a carrier and its affiliates pursuant to existing tariffs, including a tariff filed with a state commission.
- "rate pursuant to a publicly-filed agreement" is to be used when non-tariffed services are sold or transferred between a camer and its affiliates pursuant to publicly filed agreements submitted to state commissions pursuant to section 252(e) of the Communications Act of 1934, as amended, (the Act) or statements of generally available terms pursuant to section 252(f).
- "prevailing price" is to be used when non-tariffed services are sold or transferred between a carrier and its affiliates that qualify for prevailing price. To qualify for prevailing price, the sale of a particular service must encompass greater than 25 percent of the total quantity of such service sold by an entity. Carriers shall apply this 25 percent threshold on a service-by-service basis rather than on a service-line basis. In the case of transactions for services subject to 47 U.S.C. § 272, a Bell operating company may record such transactions at prevailing price regardless of whether the 25 percent threshold has been satisfied.
- "higher of fair market value and fully distributed cost" is to be used as a floor for all other services sold by or transferred from the carrier to its affiliates, except that the first \$500,000 of services on a service-by-service basis, per year, per affiliate, may be recorded at fully distributed cost. For each service listed under this classification, the carrier must include the specific valuation method in effect at the date of the CAM filing by inserting either FMV or fully distributed cost (FDC) next to each service listed.
- (5) "lower of fair market value and fully distributed cost" is to be used as a ceiling for all other services purchased by or transferred to the carner from its affiliates, except that the first

\$500,000 of services on a service-by-service basis, per year, per affiliate, may be recorded at fully distributed cost. An additional exception is that services received by a carrier from its affiliates that exist solely to provide services to members of the corporate family shall be recorded at FDC, as shown below in item (6)). For each service listed under this classification, the carrier must include the specific valuation method in effect at the date of the CAM filing by inserting either FMV or FDC next to each service listed.

(6) "fully distributed cost" — is to be used only when a camer purchases services from an affiliate that exists solely to provide services to members of the carrier's corporate family. In order to qualify for this classification, the services affiliate must not have any sales with outside parties

APPLICATION OF AFFILIATE TRANSACTION RULES

The Telcos and their corporate affiliates will comply with the Commission's affiliate transaction rules as outlined in the Uniform System of Accounts (USOA), Part 32 of the Commission's Rules and Regulations, as modified by the Order on Reconsideration in the Joint Cost Proceeding, and the Accounting Safeguards Order under the Telecommunications Act of 1996, CC Docket 96-150.

Assets transferred from an affiliate to the Telco will be recorded on Telco's books of account at prevailing prices (PP). Where no prevailing price has been established, the lower of fair market value (FMV) or the affiliate's net book cost (NBC) will be used as a ceiling for recording on Telco books, except that the first \$500,000 of assets on a product-by-product basis, per year, per affiliate, may be recorded at net book cost.

Assets transferred from Telco to its affiliates will be recorded at prevailing price or tariff rate, if applicable. Otherwise, the higher of fair market value or Telco's net book cost will be used as a floor for recording Telco books, except that the first \$500,000 of assets on an a product-by-product basis, per year, per affiliate, may be recorded at net book cost.

With respect to the purchase of services from an affiliate, Telco will record the prevailing price or any applicable rate pursuant to a tariff or publicly filed agreement. Otherwise, Telco will use the lower of fair market value or fully distributed cost (FDC) as a ceiling for recording on Telco books, except that the first \$500,000 of service-by-service basis, per year, per affiliate, may be recorded at fully distributed cost. An additional exception is that, for services Telco purchases from an affiliate that exists solely to provide services to members of the corporate family, Telco may record fully distributed cost. Instructions have been provided to affiliates concerning the use of the fully distributed cost methodology of cost allocation as contained in Section 64 901 rules. Affiliates are required to apply that method in developing the cost information needed by Telco in complying with the affiliate transaction rules.

When Telco provides a service to an affiliate, the affiliate will be charged an applicable rate pursuant to a tariff or publicly filed agreement. Absent such rates, Telco will apply a prevailing price, if available Otherwise, the higher of fair market value or fully distributed cost will be used as a floor for recording on Telco books, except that the first \$500,000 of services on a service-by-service basis, per year, per affiliate, may be recorded at fully distributed cost

The Telcos provide instructions, outlined below, and counseling to each affiliate for guidance in developing the affiliate's fully distributed costs, or the fair market value of the service:

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SERVICE COSTING PROCEDURES FOR AFFILIATES

PROVISION OF SERVICES

If an affiliate provides a service to Telco, one of three affiliate transaction rules will apply to Telco. First, if the affiliate provides a rate pursuant to a tariff or publicly filed agreement, Telco must record at that rate. The second rule applies when the affiliate provides more than 25 percent of the service quantity to nonaffiliated third parties at a "prevailing" price. Under these circumstances, Telco must record expenses on its (regulated) books equal to the affiliate's "prevailing" price.

If the affiliate does not have a "prevailing" price, the lower of fair market value or fully distributed cost will be used as a ceiling for recording on Telco books. Fair market value is a good faith estimate developed via methods routinely used by the general business community such as appraisals, catalog listings, competitive bids, replacement cost of an asset, net realizable value of an asset, sales to third parties, etc Except where fair market value is lower than fully distributed cost, the affiliate providing the service to Telco must use FDC procedures in accordance with Section 64 901 of the FCC Rules and Regulations to cost the affiliate's service

LIST OF AFFILIATES

Ameritech Advanced Data Services, Inc	Incorporated in each of the five states within the Ameritech region. These companies provide business customers with advanced data communications services.
Ameritech Center Phase i, Inc	Provides space rental to the AOCs
Ameritech Corporation	(FDC Exception applies) Holding company for the AOCs and subsidiaries that are primarily engaged in the provision of communications products and services. Ameritech is an affiliate existing solely to provide services to members of the AOC's corporate family.
Ameritech Credit Corporation	Provider of capital financing and leasing services
Ameritech Information Industry Services, Inc	Provides information services to third-party information providers
Ameritech Interactive Media Services, Inc	Handles Ameritech's delivery, sales, marketing, development and strategy of its Internet products and services
Ameritech International, Inc	Develops business opportunities outside the United States
Ameritech Mobile Services, Inc	Paging services and equipment provider Does business as SBC Ameritech Paging
Ameritech Payphone Services, Inc.	Payphone provider outside of SBC Midwest Region.
Ameritech Publishing, Inc	Directory advertising and publishing provider
Ameritech Services, Inc	(FDC Exception applies) Provides various administrative and support services for the parent holding company and other subsidiaries
Cingular Wireless, LLC (Includes Pacific Bell Wireless, LLC; Southwestern Bell Wireless, Inc.; and SNET Cellular)	Wireless services and equipment provider
New Southwestern Bell Mobile Systems, Inc	Wireless property holding company
	Wireless property holding company Directory publishing and advertising provider
	
Pacific Bell Directory Pacific Bell Information Services	Directory publishing and advertising provider
New Southwestern Bell Mobile Systems, Inc Pacific Bell Directory Pacific Bell Information Services Pacific Bell Internet Services Pacific Telesis Group	Directory publishing and advertising provider Voice messaging service provider.
Pacific Bell Directory Pacific Bell Information Services Pacific Bell Internet Services	Directory publishing and advertising provider Voice messaging service provider. Internet service provider (FDC exception applies) Provides various administrative and support services for the parent holding company and other

LIST OF AFFILIATES

SBC Asset Management, Inc	Real estate services provider
SBC DataComm, Inc	Furnishes telecommunications and systems integration products to customers and operates divisions which sell and service data systems for business use
SBC E-Services	Web hosting provider
SBC Global Services, Inc	Furnishes telecommunications and systems integration products to customers and operates divisions which sell and service voice systems for business use
SBC International, Inc	Holding company for SBC subsidiaries and affiliates operating internationally whose interests are in foreign telecommunications and other related businesses
SBC IP Communications, Inc.	(Section 272 Affiliate) Provider of information services.
SBC Management Services, L P	(FDC exception applies) Provides various administrative and support services for the parent holding company and other subsidiaries
SBC Operations, Inc	(FDC exception applies) Provides for the planning, development and other support for the sale and merchandising of telecommunications services and products
SBC Services, Inc.	(FDC exception applies) Performs centralized administrative support services including Information Technology and Billing Support Services, Real Estate Support Services, Procurement Support Services, Human Resources Support Services, Training Services and Finance Support Services
SBC Laboratories, Inc.	(FDC exception applies) Involved in applications research, the preparation of general generic specifications for products, the testing and evaluation of manufacturers' designs and products to determine if the general specifications set by the various SBC subsidiaries are being met; and writing applications software for computers with processing systems that have been designed to be user-programmed.
SBC Telecom, Inc	Competitive local exchange carrier
SBC Tower Holdings, LLC	Wireless property holding company
SNET America, Inc	Interexchange service provider through carrier alliances.
SNET Diversified Group, Inc	Engages in a variety of business activities including tandem switching services, customer call center operations, operator services and consulting services.
SNET Information Services, Inc	Provides yellow pages directory advertising and publishing, and engages in electronic publishing and internet services.
SNET Personal Vision, Inc	Cable TV provider.

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LIST OF AFFILIATES

Southern New England Telecommunications Corporation	(FDC exception applies) Provides various administrative and support services for the holding company and other subsidiaries
Southwestern Bell Communications Services, Inc	(Section 272 Affiliate) Provides interexchange services. Does business as SBC Long Distance
Southwestern Bell Internet Services, Inc	Internet service provider.
Southwestern Bell Messaging Services, Inc	Voice messaging services provider
Southwestern Bell Telecommunications, Inc	Mostly inactive affiliate that formerly sold CPE
Southwestern Bell Video Services, Inc	Video Programming services provider
Southwestern Bell Yellow Pages, Inc	Directory publishing and advertising provider
Sterling Commerce	Provider of e-business integration solutions

LIST OF ASSETS AND SERVICES PROVIDED FROM TELCOS TO AFFILIATES

Service Provided	Service Description
Administrative Services	Services include various combinations of general administrative activities, fraud management, preparation and maintenance of technical and other documents, ID and access cards, facsimile provisioning, conference rooms, E-Rate calculations, etc. FDC or FMV depending on the specific service provided from this service grouping. CLEC website support
Official Communications	Services include the installation, maintenance, and administration of local, intraLATA and interLATA corporate communications services (In Ameritech, only interLATA corporate communication at the higher of FDC/FMV.) Also includes related consulting and engineering, official directory, conference calls and terminal equipment FDC or FMV depending on the specific service provided from this service grouping FDC at PB and NB
Real Estate Services	Services include asset use , property management, lease administration, architectural planning, design and construction, floor space planning, furniture inventory, floor space, furniture and equipment leasing, parking facilities,, and antenna site licenses SWBT and AOCs provide at either FDC or FMV, hourly services are provided at FDC, furniture leasing depends on item leased and floor space leasing depends on local market conditions. At PB and NB, provided at FDC, except for PB property management services provided at FMV.
Temporary Projects	Services include temporary support, one-time transactions including licensing of intellectual property, and consultation for general administrative activities
Human Resources Support	Includes support activities related to staffing, work force development, benefit administration, absence management and labor relations
Public Relations Services	May include handling of customer inquiries, complaints, appeals, and customer service measurement. May also include general public relations services such as layout, video, news clippings, employee information publications, graphics, and audio tape production. FDC or FMV depending on the specific employee level providing support.
Customer Care	Includes post-sale customer care for 272 affiliate; encompasses services provided during the period from initial point of sale Marketing efforts precede customer care, and Billing and Collection inquiry service follows customer care. Also includes Single Point of Contact (SPOC) support for Major Accounts.
Marketing Services	Includes retail sales of products and the administrative support of sales operations for outside third parties and affiliates. Use of Telco assets for advertising (e.g. van wrapping, banner advertising on telco buildings) . PB provides at FDC except for certain analyst services provided at FMV SWBT and NB provide at FDC or FMV depending on the specific service provided from this service grouping. Customer care is not included in marketing services provided to 272 affiliate.
Customer Premises Equipment CPE) and Wire Services	Includes the sale or lease, installation, maintenance and repair of CPE, simple and complex wire, intra- and inter-building cables and voice, data and/or video equipment as well as other related telecommunications equipment on the customer's side of the network interface. Also included are installation, maintenance and/or management services (e.g., consulting, design, engineering and administration activities) associated with customer—owned networks. These network plans can consist of customized wring (copper, coaxial or fiber) and/or equipment that provides voice, data and/or video services. Inside wire maintenance plans are also

LIST OF ASSETS AND SERVICES PROVIDED FROM TELCOS TO AFFILIATES

Service Provided	FROM TELCOS TO AFFILIATES
	Service Description
Customer Premises Equipment (CPE) and Wire Services (Cont.)	offered as a part of this service. Provided at tariff, prevailing price, FDC or FMV depending on the specific service provided from this service grouping. Ol&M associated with collocated equipment. Training of Telco employees to provide CPE. Splitter/Filter Support at FDC.
Billing and Collections	Services include billing on Telco bill and associated collection for services provided by the affiliate to its customers. Provided based upon tariff or prevailing price depending on state commission requirements.
Telephone Directory Services	Includes provision of White Pages listings to telephone directory publishers as well as other listing services, both at prevailing price and other miscellaneous directory support at FDC
Tariffed Telecommunications Services	Provision of services covered by federal and/or state tariff
Primary Interexchange Camer Services	May include service number actuation, testing, report generation and maintenance generation provided at the higher of FDC or FMV May include account maintenance, provision of customer information, verification of customer record and switch data, and service order issuance, which are provided at prevailing price
Wholesale Telecommunications Services	Provision of services (e.g. broadband or other non-tariff wholesale services) on a wholesale basis at Prevailing Price
Collection Services	Provision of collection services which are not included in a separate billing and collection agreement
Finance & Treasury Services	Includes budget analysis support, accounting standards, safety services, risk management, and finance corporate fraud management
Regulatory	Services include regulatory support, audit oversight, consulting services and public affairs support. FDC or FMV depending on the specific service provided from the service grouping.
Other Directory Services	Oversight of billing and collection of Yellow Pages sales and advertising, and related project management
Training Provided to Others	Training classes, curriculums and materials developed or acquired for Telco use are provided to others, and can include custom training development. FDC or FMV depending on specific training provided
Interconnection	Establishment of interconnection arrangements with other telecommunications providers
Telecommunications Services	Includes telecommunications support activities such as access to test systems for purpose of performing tests on telco owned facilities used by affiliates and special construction activities. FDC
Asset Transfers	Occasional transfers of assets to affiliates, listed in the associated matrix by asset type

LIST OF ASSETS AND SERVICES PROVIDED TO TELCOS FROM AFFILIATES

Service Provided	Service Description
Corporate Governance	Includes overall corporate direction and development, strategic business planning and executive supervision
Finance and Treasury Services	Includes shareowner services, investor relations, earning requirements, economic analysis, investment and cash management, tax services, corporate accounting, financial analysis, asset protection, risk management, audit services, payroll, accounts payable and bill payments, disbursement accounting, fixed asset accounting, and affiliate transactions oversight
External Affairs and Government Relations	Includes external reporting, regulatory and rate proceeding activities, and compliance with securities law and exchange requirements, and maintaining relations with government and regulatory bodies as well as the general public and other companies
Advertising and Image Promotion	Provision of information and promotion of SBC and Telco names, products, services and corporate image to the investment community and other external audiences
Human Resources Support Services	Includes staffing, work force development, benefit administration, absence management and labor relations
Legal Services	Includes professional services provided by affiliate legal organizations
Administrative Services	Includes security, insurance, office services, maintenance of furniture and office equipment, executive transportation, repatriation, customer seminars, loaned employees, services provided to Telco employees located in affiliate buildings, and interim employee-related services arising from mergers and acquisitions
Marketing Services	Services may include product and market management, distribution channel management and development, pricing, packaging and promotion, customer competitive and research analysis, market trials and tests, marketing channels, corporate call center activities, and retail sale of Telco products Employee referrals provided by SBCLD at no cost. FDC except for miscellaneous activities provided at FMV by affiliates not under the FDC exemption. Industry markets sales support
Procurement Support Services	Includes contract management, purchasing operations, fleet management, materials management, internal mail services, copy bureau services, office equipment leasing, and procurement systems project management. FDC except for equipment leasing and related services provided to the AOCs at Prevailing Price.
Technology planning, assessment, and applied technology services	Service involves applications research (which takes known discoveries and determines how they can be used), preparing general specifications for products, testing and evaluating manufacturers' designs and products to determine if they meet Telco general specifications, and writing applications software for computers with processing systems that have been designed to be user-programmed
Training Services	Includes course development and instructor-led and self-paced employee training

LIST OF ASSETS AND SERVICES PROVIDED TO TELCOS FROM AFFILIATES

Service Provided	Service Description
Real Estate Support Services	Includes facilities management, real estate design and construction management, real estate transactions, space planning, real estate systems project management and furniture administration, and lease of floor space FDC except for lease of floor space provided at the lower of FDC and FMV
White Pages Directory Services	Includes composition, production and distribution of white pages directories, directory sales, printing and binding of Customer Guide Pages, customer listing change support, database support, customer contact referrals, and local directory closing costs Provided to Ameritech telcos at no charge from publishing affiliate .
Advertising	Directory advertising, directory insert advertising, and miscellaneous advertising
Billing/Customer Support Services	Includes billing operations, bill printing and mailing, fraud management, payment processing, billing system project management, customer account establishment and servicing, and provision of customer service advice
Information Technology Services	Includes software development and maintenance, data center operations, PC desktop support services, corporate data communications management, related miscellaneous office equipment expense, and other miscellaneous services PP, FDC or FMV depending on the specific service provided from this service grouping
Telecommunications Services and Equipment	Includes provision of inter-LATA services, wireless telephone sets and service, voice messaging and message center mailbox services, Internet access, products and support, circuit access and usage charges, equipment leasing and engineering, installation, monitoring, and maintenance of telecommunications products and services. Provided at prevailing price except for voice messaging and call management provided at tariffed rates in California and certain product support provided at FDC where prevailing price criteria not satisfied.
Directory Products	Provision of independent company and street address directories
Other Directory Services	Includes project management of business enhanced listing products and directory cover advertising
Architecture and Technology Planning and Strategy	includes planning functions for the development and initial deployment of new technology, products and associated services
Interconnection Services	Establishment of interconnection (includes reciprocal compensation agreements) arrangements with other telecommunications providers.
Asset Transfers	Occasional transfers of assets from affiliates, listed in the associated matrix by asset type

Asset/Service Provided**	1	2	3	4	5	6	7	8	9	1 0	1	1 2	1 3	1	1 5	1 6	1 7	1 8	1 9	2	2	2 2	2 3	2 4	2 5	2 6	2 7	2 8	2 9	3 0
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Wholesale Tele- communications Services		D																		D										

1= SBC Telecom

2= Southwestern Bell Communication Services 11= Southern New England Telecommunications

3= SBC International

4= Pacific Bell Directory

5= SNET Diversified Group, Inc.

6= Pacific Bell Information Services

7= SBC Tower Holdings, LLC

8= Pacific Bell Internet Services 9= N/A

10= Pacific Telesis Group

12= SBC Services

13= SBC Management Services

14= SBC Operations

15= New Southwestern Bell Mobile Systems

16= N/A

17= Southwestern Bell Internet 18= SBC Laboratories, Inc.

19= Southwestern Bell Yellow Pages 20= SBC Advanced Solutions

21= Southwestern Bell Messaging Services 30= N/A

22= N/A

23= Sterling Commerce

24= Southwestern Bell Telecommunications 25= Southwestern Bell Video Services

26= N/A

27≈ SNET Information Services

** See pages V-8 through V-11 appearing earlier in Section V for a more detailed description of services provided Legend D = Daily, W = Weekly, M = Monthly, Q = Quarterly, A = Annually, O = Occasionally

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** See pages V-8 through V-11 appearing earlier in Section V for a more detailed description of services provided

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28= SNET America

Asset/Service Provided**	1	2	3	4	5	6	7	8	9	1 0	1	1 2	1 3	1 4	1 5	1 6	1 7	1 8	1 9	2	2	2 2	2 3	2		6	7	2 8	9	3 0
Marketing Services (FDC, FMV)	D	D	0	D		D		D		D	D	o	D	М	D		D		D	D	D			j	D			D		
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Other Directory Services (FDC)				D														-	- -											
Training Provided to Others (FDC,FMV)		0	0	0		0		0		0		0	0	0		:			0											
Collection Services (FDC, FMV)	D																D			<u>D</u>								D.		
Telecommunications Services (FDC)																														

1= SBC Telecom

2= Southwestern Bell Communication Services 11= Southern New England Telecommunications

3= SBC International

4= Pacific Bell Directory

5= SNET Diversified Group, Inc.

6= Pacific Bell Information Services

7= SBC Tower Holdings, LLC

8= Pacific Bell Internet Services 9= N/A

10= Pacific Telesis Group

12= SBC Services

13= SBC Management Services

14= SBC Operations

15= New Southwestern Bell Mobile Systems

16= N/A

17= Southwestern Bell Internet

18= SBC Laboratories, Inc.

19= Southwestern Bell Yellow Pages

20= SBC Advanced Solutions

21= Southwestern Bell Messaging Services 30= N/A

22= N/A

23= Sterling Commerce

24= Southwestern Bell Telecommunications

25= Southwestern Bell Video Services

26= N/A

27= SNET Information Services

** See pages V-8 through V-11 appearing earlier in Section V for a more detailed description of services provided Legend D = Dally, W = Weekly, M = Monthly, Q = Quarterly, A = Annually, O = Occasionally

Ameritech/Nevada Bell/Pacific Bell/ Southwestern Bell Telephone Cost Allocation Manual

28= SNET America

Asset/Service Provided**	T	Τ 2	_		-				FROIV	1 4	4	<u> </u>	1	,	1-1	4	4	4	4	2	2	7 - 7	2	2	2	2	2	ا َ دِ ا	2	3
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Human Resources Support (FDC, FMV)																														
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Public Relations Services (FDC,FMV)	0	0	0	0		0		0		0	0	0	W	0	D	<u></u>	0	0	D	0	W		0		0			l		
Cuslomer Care (FDC,		ļ	ļ	-		<u> </u>	ļ			-	_														-					
FMV)		D																												
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1= SBC Telecom

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Ameritech/Nevada Bell/Pacific Bell/ Southwestern Bell Telephone Cost Allocation Manual

28= SNET America

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TARIFFED RATE													_											
Billing & Collections				<u> </u>						<u> </u>				D	D	L								
Tariffed Telecommunications Services	D	D	D_	D	D	D_	D	D	D	D	D			D	D									
PUBLICLY FILED AGREEMENT																								
Interconnection			D																					
PREVAILING PRICE																								
CPE and Wire Services	D	D	D_	<u> </u>		0_	0							D										
Billing & Collections			D	0	м						М			D	D						Ī			
Telephone Directory Services					м																			
Primary Interexchange Carner Services																								
Wholesale Tele- communications Services			D																					

31= SBC Asset Management

32≃ SBC Global Services, Inc.

33= Ameritech Advanced Data Services, Inc.

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Asset/Service Provided**	3	3 2	3	3 4	3 5	3 6	3 7	3 8	3 9	4 0	4	4 2	3	4	4 5	4	7							
ASSETS - Higher of Fair Market Value and Net Book Cost																								
Inventory						0								Ī					Ī		Ĭ			. [
Furniture and Office Equipment							0																	
General Purpose Computers													-											Ι
Central Office Equipment																								$\perp \perp$
Tools							0																	_ [
Vehicles		0					0										[-]				i	[
Support Assets									i —															
SERVICES - Higher of Fair Market Value and Fully Distributed Cost				-						•	_													
Finance & Treasury Services (FDC, FMV)						D																	-	
Administrative Services (FDC, FMV)	D	D	0	0		D					0			D										
Official Communications (FDC, FMV)	D	D	D			D	D							D										
Real Estate Services (FDC,FMV)	D	D	D	D	D	D	D		D	D	D	D		D										
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Asset/Service Provided**	3	3 2	3	3 4	3 5	3 6	3 7	3 8	3 9	4 0	1	4 2	3	4	4 5	4	7				 		_	_
Telecommunications Services (FDC)			D								_			0			<u> </u>				 			
Human Resources Support (FDC, FMV)						0					-					-		 			 			-
Public Relations Services (FDC,FMV)	 	-					-							0	-	-					 			-
Customer Care (FDC, FMV)			<u> </u>		<u> </u>					<u> </u>	<u> </u>	İ			<u> </u>	<u> </u>	1							

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Asset/Service Provided**	1	2	3	4	5	6	7	8	9	1 0	1	1	1 3	1 4	1 5	1 6	1 7	1 8	1 9	2	2	2	2	2 4	5	2 6	2 7	8	9	3	3
TARIFFED RATE	1																														
Telecommunications Services and Equipment						D																			_		D			<u> </u>	
PUBLICLY FILED AGREEMENT																									<u> </u>					<u> </u>	<u> </u>
Interconnection Services			<u></u>		_											,							 				M				
PREVAILING PRICE (assets & services)			l].				ļ															,			<u> </u>	<u> </u>
Information Technology Services				0																								ļ			
Advertising				D												D						ļ ——			_				D	_	<u> </u>
Telecommunications Services and Equipment						D	<u>a</u>					D	D		0			D	D				D		ļ	D	D	D		0	D
Directory Products				D																							D			igspace	igspace
Finance and Treasury Services	_						-		-		-	 					_		-	 				L							

1= SBC Operations, Inc.

2= SBC Telecom

3= Southwestern Bell Video Services, Inc.

4= Pacific Bell Directory

5= Ameritech Services, Inc.

6= Pacific Bell Information Services

7= Pacific Bell Internet Services

8= Southern New England Telecommunications

9= N/A

10= SBC Management Services, Inc.

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12= SBC Advanced Solutions, Inc.

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17= N/A

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19= Southwestern Bell Messaging Services, Inc.

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23= Southwestern Bell Communications Services, Inc 31= Southwestern Bell Mobile Systems, Inc

24= N/A

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Procurement Support Services								-																		D					L
ASSETS – Lower of Fair Market Value and Net Book Cost																															
Motor vehicles		0		 	0	 	<u> </u>	 	1	0		0		0	0								İ	1	1	0	1			0	
Test Sets				 		†	†	†				0												T		T		1			i
Computer Equipment	1 -	0		T -			İ		1								İ														L
Tools and Other Work Equipment								T				0																			
Inventory					0																							<u> </u>			
Furniture and Office Equipment		0							I			0														I					<u> </u>
SERVICES – Lower of Fair Market Value and Fully Distributed Cost																				i											
External Affairs and Government Relations (FDC)								0							D	М															
White Pages Directory Services (FDC) or at no charge to SBC Midwest telcos from Ameritech Publishing, Inc.	o			D												D													۵		
Other Directory Services (FDC)																<u>D</u>										<u> </u>					<u></u>
Administrative Services (FDC)	-	-				D			-				-			0				0			-	_	 	+-		-			ļ

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Telecommunications Services and Equipment (FDC, FMV)			D	_			D	ļ	ļ			D									D		D	ļ	<u> </u>						
Marketing Services (FDC, FMV) Employee referral at no charge to telcos from SBCLD										0			 			D				_	-		0			l 	<i>a</i>			D	
Real Estate Support Services (FDC, FMV)		D				М						D							0			0	 	-	D						
Procurement Support Services		_		<u> </u>	ļ		ļ		ļ		_	_		+		<u>-</u>				-	-			1		-				<u> </u>	
FULLY DISTRIBUTED COSTS		<u> </u>			-	_	-	<u> </u>	ļ							-		<u> </u>	<u> </u>	<u> </u>		<u> </u>		1	1	ļ <u>.</u>	ļ		_	-	
Advertising and Image Promotion					ļ	ļ	<u> </u>	<u> </u>	_	D			_		_		-			_			<u> </u>		ļ	-	-			_	-
Human Resources Support Services		1	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	D	<u> </u>	<u> </u>	 	D	-	 		+		-		-		- }	 			-	-		- '
Corporate Governance		\downarrow				_	ļ	-	ļ	D			_		_					ļ		ļ	-	ļ	_	-	 				
Finance and Treasury Services		_		_		<u> </u>	<u> </u>	<u> </u>		۵	_	-	<u> </u>	۵	_	_	_	_			ļ		-	ļ	-	-		<u>.</u>	 	 	-
External Affairs and Government Relations		+		+		+		+		D	 	-		0																	

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Ameritech/Nevada Bell/ Paicific Bell/ Southwestern Bell Telephone Cost Allocation Manual

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Asset/Service Provided**	1	2	3	4	5	6	7	8	9	0	1	1 2	1 3	1	1 5	1	1 7	1 8	9	2	2	2	2	2	2 5	2 6	2	2 8	2 9	3	3
																					-			1							二
Administrative Services					D					D				D																	
Legal Services										D																					
Billing/Customer Support Services				_	D									D						_											
Information Technology Services					D			0						D				_													
Training Services						[i		D															ļ		
Technology Planning, Assessment, and Applied Technology Services											D							_													
Marketing Services	D				D									D			_														
Procurement Support Services	0	-	<u> </u>	- ~	D	-				D		-		D			.	1		- {								ł			

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7= Pacific Bell Internet Services

8= Southern New England Tele communications

9= N/A

10= SBC Management Services, Inc.

11= SBC Laboratories, Inc.

12= SBC Advanced Solutions, Inc.

13= SNET Diversified Group, Inc.

14= SBC Services, Inc.

15= Ameritech Advanced Data Services

16= Southwestern Bell Yellow Pages, Inc.

17= N/A

24≈ N/A

18= Southwestern Bell Internet Services, Inc.

19≂ Southwestern Bell Messaging Services, Inc.

20= SBC International, Inc.

21= SBC DataComm, Inc.

22= SBC Asset Management, Inc.

23= Southwestern Bell Communications Services, Inc. 31= Southwestern Bell Mobile Systems, Inc.

25= Ameritech Center Phase I 26= Ameritech Credit Corporation

27= Cingular Wireless, LLC

28= Ameritech Mobile Services, Inc.

29= Ameritech Publishing, Inc.

30= SBC Global Services, Inc.

^{**} See pages V-8 through V-11 appearing earlier in Section V for a more detailed description of services provided Legend D = Daily, W = Weekly, M = Monthly, Q = Quarterly, A = Annually, O = Occasionally

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Asset/Service Provided**	1	2	3	4	5	6	7	8	9	1	1	1 2	1 2	1	1 5	1	1 7	1	1	2	2	2	2	2	2 5	2	2 7	2 8	2 9	30	3
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Architecture and Technology Planning and Strategy	D						<u>.</u>							D																	
Telecommunications Services and Equipment	D				D					D				D												\ 					
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1= SBC Operations, Inc.

2= SBC Telecom

3= Southwestern Bell Video Services, Inc.

4= Pacific Bell Directory

5= Amentech Services, Inc.

6= Pacific Bell Information Services

7= Pacific Bell Internet Services

8= Southern New England Telecommunications

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